

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF IOWA
CEDAR RAPIDS DIVISION

In Re: §
§
Kevin George Smith § Case No. 24-00638
Sarah Beth Smith §
§
Debtors §

**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION
REPORT CERTIFICATION THAT THE ESTATE HAS BEEN FULLY
ADMINISTERED AND APPLICATION TO BE DISCHARGED (TDR)**

Renee K. Hanrahan, chapter 7 trustee, submits this Final Account, Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned: 9,250.00
(Without deducting any secured claims)

Assets Exempt: 521,269.23

Total Distributions to Claimants: 34,041.69

Claims Discharged
Without Payment: 2,629,235.45

Total Expenses of Administration: 27,501.81

3) Total gross receipts of \$61,543.50 (see **Exhibit 1**), minus funds paid to the debtor and third parties of \$0.00 (see **Exhibit 2**), yielded net receipts of \$61,543.50 from the liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from Exhibit 3)	\$224,854.73	\$0.00	\$0.00	\$0.00
PRIORITY CLAIMS: CHAPTER 7 ADMIN. FEES AND CHARGES (from Exhibit 4)	NA	46,971.81	46,971.81	27,501.81
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from Exhibit 5)	NA	NA	NA	NA
PRIORITY UNSECURED CLAIMS (from Exhibit 6)	0.00	36,500.00	36,500.00	34,041.69
GENERAL UNSECURED CLAIMS (from Exhibit 7)	2,643,104.10	1,438,455.31	1,438,455.31	0.00
TOTAL DISBURSEMENTS	\$2,867,958.83	\$1,521,927.12	\$1,521,927.12	\$61,543.50

4) This case was originally filed under chapter 7 on 07/03/2024. The case was pending for 17 months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 11/17/2025 By: /s/Renee K. Hanrahan
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO
FINAL ACCOUNT**

EXHIBIT 1 – GROSS RECEIPTS

DESCRIPTION	UNIFORM TRAN. CODE ¹	\$ AMOUNT RECEIVED
possible fraudulent transfer to Craig Abraham	1241-000	22,500.00
possible pref transfer to IDORF	1241-000	36,500.00
refund on Dbr atty fees	1249-000	2,543.50
TOTAL GROSS RECEIPTS		\$61,543.50

¹The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

EXHIBIT 2 – FUNDS PAID TO DEBTOR & THIRD PARTIES

PAYEE	DESCRIPTION	UNIFORM TRAN. CODE	\$ AMOUNT PAID
NA		NA	NA
TOTAL FUNDS PAID TO DEBTOR & THIRD PARTIES			\$NA

EXHIBIT 3 – SECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
	Corda Credit Union, 3015 Blairs Ferry Rd NE Cedar Rapids, IA 52402		40,592.27	NA	NA	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
	First Intersate Bank, Successor by Merger to Great Western Bk 655 Community Drive PO Box 306 North Liberty, IA 52317		0.00	NA	NA	0.00
	First Interstate Bank, Successor by Merger to Great Western Bnk 655 Community Drive PO Box 306 North Liberty, IA 52317		10,754.49	NA	NA	0.00
	First Interstate Bank, Successor by Merger to Great Western Bnk 655 Community Drive PO Box 306 North Liberty, IA 52317		0.00	NA	NA	0.00
	US Bank, 800 Nicollet Mall Minneapolis, MN 55402-7014		173,507.97	NA	NA	0.00
TOTAL SECURED CLAIMS			\$224,854.73	\$0.00	\$0.00	\$0.00

EXHIBIT 4 – CHAPTER 7 ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Renee K. Hanrahan	2100-000	NA	6,327.18	6,327.18	6,327.18
Renee K. Hanrahan	2200-000	NA	93.07	93.07	93.07

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Axos Bank	2600-000	NA	61.56	61.56	61.56
Clerk US Bankruptcy Court	2700-000	NA	350.00	350.00	350.00
ERIC W. LAM	3210-000	NA	38,940.00	38,940.00	19,470.00
David Koch	3410-000	NA	1,200.00	1,200.00	1,200.00
TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES		\$NA	\$46,971.81	\$46,971.81	\$27,501.81

EXHIBIT 5 – PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
NA: NA	NA	NA	NA	NA	NA
TOTAL PRIOR CHAPTER ADMIN. FEES AND CHARGES		\$NA	\$NA	\$NA	\$NA

EXHIBIT 6 – PRIORITY UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
			0.00	NA	NA	0.00
13	Iowa Department Of Revenue	5800-000	0.00	36,500.00	36,500.00	34,041.69
TOTAL PRIORITY UNSECURED CLAIMS			\$0.00	\$36,500.00	\$36,500.00	\$34,041.69

EXHIBIT 7 – GENERAL UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	ABC Disposal, 3001 Industrial Park Road Iowa City, IA 52240		300.00	NA	NA	0.00
	Ace Refrigeration, 6440 6th Street SW Cedar Rapids, IA 52404		0.00	NA	NA	0.00
	Acuative, 695 Route 46, Suite 305 Fairfield, NJ 07004		50.00	NA	NA	0.00
	Airgas, 259 N Radnor Chester Road Radnor, PA 19087		150.00	NA	NA	0.00
	Alliant Energy, 4902 N Biltmore Lane Madison, WI 53718		850.00	NA	NA	0.00
	American Family Insurance, 6000 American Parkway Madison, WI 53783		188.30	NA	NA	0.00
	Brems Group LLP, 550 2nd Street SE Suite 401 Cedar Rapids, IA 52401		2,000.00	NA	NA	0.00
	Budderfly, 2 Trap Falls Road, Suite 310 Shelton, CT 06484		900.00	NA	NA	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	Capital One, General Correspondence P.O. Box 30285 Salt Lake City, UT	84130-0285	0.00	NA	NA	0.00
	Carew Landscaping, 2905 W Penn Street North Liberty, IA	52317	300.00	NA	NA	0.00
	City of Coralville, 1512 7th Street Coralville, IA 52241		355.00	NA	NA	0.00
	City of Iowa City, 410 E Washington Street Iowa City, IA 52240		84.09	NA	NA	0.00
	City of North Liberty, 3 Quail Creek Circle North Liberty, IA 52317		200.00	NA	NA	0.00
	City of Tiffin, 211 Main Street Tiffin, IA 52340		66.00	NA	NA	0.00
	Cox Sanitation & Recycling, Inc., 2226 335th Street Post Office Box 208 North English, IA 52316		1,423.71	NA	NA	0.00
	Craig Abraham, 2190 Hwy 6 NW Oxford, IA 52322		570,205.38	NA	NA	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	Craig Abraham, 2190 Hwy 6 NW Oxford, IA 52322		224,974.73	NA	NA	0.00
	Crossspark LLC, 427 1st Street SE, Suite 200 Cedar Rapids, IA 52401		20,500.00	NA	NA	0.00
	D&R Pest, 250 Greenfield Drive Tiffin, IA 52340		1,000.00	NA	NA	0.00
	Doctors Associates Inc., 325 Sub Way Milford, CT 06461		900.00	NA	NA	0.00
	DoorDash, Inc., 303 2nd Street Suite 800 San Francisco, CA 94107		45.78	NA	NA	0.00
	DoorDash, Inc., 303 2nd Street Suite 800 San Francisco, CA 94107		617.80	NA	NA	0.00
	DoorDash, Inc., 303 2nd Street Suite 800 San Francisco, CA 94107		18.94	NA	NA	0.00
	Elite Fire Sprinkler Systems, 1525 Ketelsen Drive Hiawatha, IA 52233		237.61	NA	NA	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	Hawkeye Real Estate, 2401 Coral Court, Suite 1 Coralville, IA 52241		19,236.56	NA	NA	0.00
	HP, Inc., Attn: Fabiola Zamora Vargas 13207 Collection Center Drive Chicago, IL 60693-2307		0.00	NA	NA	0.00
	Hunter Companies, 1625 1st Avenue SE Cedar Rapids, IA 52402		14,084.00	NA	NA	0.00
	Huntington Technology Finance, 2285 Franklin Road Bloomfield Hills, MI 48302		915.42	NA	NA	0.00
	Iowa Workforce Development, 1000 East Grand Avenue Des Moines, IA 50319-0209		19,370.49	NA	NA	0.00
	Kum & Go, 1459 Grand Avenue Des Moines, IA 50309		6,973.00	NA	NA	0.00
	Leets Refrigeration, 2835 130th Street Riverside, IA 52327		900.00	NA	NA	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	Linn County REC, PO Box 69 Marion, IA 52302		2,300.00	NA	NA	0.00
	Meadowlark Associates, 320 W Cherry Street North Liberty, IA 52317		800.00	NA	NA	0.00
	Menards, 5101 Menard Dr Eau Claire, WI 54703		65.98	NA	NA	0.00
	MidWestOne Bank, (Trust Department) 102 South Clinton Street Iowa City, IA 52240		12,448.00	NA	NA	0.00
	Nextep, 3310 W Big Beaver, Suite 200 Troy, MI 48084		1,572.00	NA	NA	0.00
	NuCO2, 2800 SE Market Place Stuart, FL 34997		386.20	NA	NA	0.00
	Riverside Ventures LLC, 2121 Glendale Road Iowa City, IA 52245		7,901.16	NA	NA	0.00
	Southslope, 980 N Front Street North Liberty, IA 52317		400.00	NA	NA	0.00
	Spectrio, 7624 Bald Cypress Pl Tampa, FL 33614		500.00	NA	NA	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	SRE Hawkeye, LLC, 980 N Michigan Avenue, Suite 1660 Chicago, IL 60611		23,660.96	NA	NA	0.00
	Stratacache, 2 River Pl Suite 200 Dayton, OH 45405		200.00	NA	NA	0.00
	Subway, 325 Sub Way Milford, CT 06461		2,074.44	NA	NA	0.00
	Sysco, 1 Sysco Drive Ankeny, IA 50021		4,147.16	NA	NA	0.00
	Sysco, 1 Sysco Drive Ankeny, IA 50021		816.66	NA	NA	0.00
	Sysco, 1390 Enclave Parkway Houston, TX 77077		1,455.58	NA	NA	0.00
	TIP REC, 612 West Des Moines Street Brooklyn, IA 52211		800.00	NA	NA	0.00
	U.S. Small Business Administration, Attn: Michelle Chesebro, Attorney 332 S. Michigan, Suite 600 Chicago, IL 60604		0.00	NA	NA	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	University of Iowa Health Care, Attn: Patient Billing Services 200 Hawkins Drive Iowa City, IA 52242-1084		2,097.35	NA	NA	0.00
	US Dept of Federal Education Student Aid, PO Box 1854 Monticello, KY 42633		3,000.00	NA	NA	0.00
	Watts Group, 425 East Oakdale Blvd Coralville, IA 52241		11,844.80	NA	NA	0.00
	Windstream, 4001 Rodney Parham Road Little Rock, AR 72212		150.00	NA	NA	0.00
9	Bank Of America, N.A.	7100-000	18,450.89	21,085.99	21,085.99	0.00
6	Centurytel Service Group, Llc Dba Centurylink	7100-000	400.00	2,384.74	2,384.74	0.00
10	Citibank N.A.	7100-000	8,449.60	9,902.71	9,902.71	0.00
12	Craig Abraham	7100-000	160,000.00	22,500.00	22,500.00	0.00
2	Discover Bank	7100-000	21,646.62	24,698.83	24,698.83	0.00
7	Don's Lock & Safe Llc	7100-000	250.00	754.80	754.80	0.00
5	First Interstate Bancsystems, Inc.	7100-000	1,368,000.00	1,064,845.13	1,064,845.13	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
4	First National Bank Of Omaha	7100-000	10,563.28	12,486.40	12,486.40	0.00
	MIDAMERICAN ENERGY					
3	COMPANY	7100-000	4,000.00	4,689.66	4,689.66	0.00
1	River View On First, Llc	7100-000	87,335.00	87,383.85	87,383.85	0.00
8	Subway Real Estate, Llc	7100-000	NA	186,785.97	186,785.97	0.00
11	Td Bank Usa, N.A.	7100-000	541.61	937.23	937.23	0.00
TOTAL GENERAL UNSECURED CLAIMS			\$2,643,104.10	\$1,438,455.31	\$1,438,455.31	\$0.00

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INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Exhibit 8

Case No:	24-00638	TJC	Judge:	Thad J. Collins	Trustee Name:	Renee K. Hanrahan
Case Name:	Kevin George Smith				Date Filed (f) or Converted (c):	07/03/2024 (f)
	Sarah Beth Smith				341(a) Meeting Date:	08/05/2024
For Period Ending:	11/17/2025				Claims Bar Date:	11/12/2024

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. 1870 Wood Duck Ct North Liberty Ia 52317-0000 Johnson	405,000.00	0.00		0.00	FA
2. 2021 Ford Explorer Vin # 1Fm5k8dh5mga15846 48,000 Miles	32,000.00	0.00		0.00	FA
3. See Attached Exhibit B-6.	5,820.00	0.00		0.00	FA
4. See Attached Exhibit B-7.	5,830.00	615.00		0.00	FA
5. See Attached Exhibit B-9.	3,690.00	1,095.00		0.00	FA
6. Ruger Lcp Handgun - Fair Condition	225.00	225.00		0.00	FA
7. Benelli Shotgun - Fair Condition	775.00	0.00		0.00	FA
8. Miscellaneous Clothes For Family Of Four - Fair Condition	270.00	0.00		0.00	FA
9. Assorted Costume Jewelry - Fair Condition, Non-Precious Metals	50.00	0.00		0.00	FA
10. Wedding Ring - Fair Condition	3,500.00	0.00		0.00	FA
11. Three Dogs; Two Pitbull Mixes, One Retriever Mix - Non- Breeding Animals	0.00	0.00		0.00	FA
12. Coach Purses - Fair Condition, At Least 10+ Years Old	100.00	0.00		0.00	FA
13. Cash Current Total As Of 1/1/2024	678.00	0.00		0.00	FA
14. Us Bank Account Ending In 5767 - Used For Paycheck Deposits	135.14	0.00		0.00	FA
15. Us Bank Account Ending In 3872 - Used For Paycheck Deposits	2.27	0.00		0.00	FA
16. Us Bank Account Ending In 0681 - Used For Joint Purchases And Deposits	0.00	0.00		0.00	FA
17. Us Bank Account Ending In 9950	0.00	0.00		0.00	FA
18. Greenstate Credit Union Account Ending In 1765	28.38	0.00		0.00	FA
19. Credit On Old Biolife Debit Card (Not Used Since 2022, Unsure If Still Accessible).	Unknown	0.00		0.00	FA
20. Robin Hood Trading Accounts	21.89	0.00		0.00	FA
21. Pinnacle Restaurants	0.00	0.00		0.00	FA

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INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Exhibit 8

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Case Name:	Kevin George Smith				Date Filed (f) or Converted (c):	07/03/2024 (f)
	Sarah Beth Smith				341(a) Meeting Date:	08/05/2024
For Period Ending:	11/17/2025				Claims Bar Date:	11/12/2024

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
22. Pinnacle Restaurants	0.00	0.00		0.00	FA
23. Principal 401(k)	9,813.77	0.00		0.00	FA
24. 401(k) Principal Contributions Just Started In February 2024.	1,795.93	0.00		0.00	FA
25. Northwestern Mutual Roth IRA	2,973.65	0.00		0.00	FA
26. Northwestern Mutual IRA	12,022.15	0.00		0.00	FA
27. Northwestern Mutual Roth IRA	37,753.33	0.00		0.00	FA
28. Accrued Wages	405.00	0.00		0.00	FA
29. Accrued Wages	314.72	0.00		0.00	FA
30. Term Life Insurance Policy - Kevin Required As Collateral For Loan With First Interstate Bank No Cash Value	0.00	0.00		0.00	FA
31. Term Life Insurance Policy - Sarah Required As Collateral For Loan With First Interstate Bank No Cash Value	0.00	0.00		0.00	FA
32. Subway Stores #5765, #23883 And #11533 Are Inactive Closed, But The Franchise Numbers Are Still Listed As Owned By Debtors.	0.00	0.00		0.00	FA
33. 4 Computer/Pos Systems Leased From Hp For Subway Restaurants. New Owner Did Not Assume These Equipment Leases.	Unknown	0.00		0.00	FA
34. refund on Dbr atty fees (u)	0.00	2,543.50		2,543.50	FA
35. HOUSEHOLD GOODS - non-exempt pursuant to Court Order 121824 [65]	7,315.00	7,315.00	OA	0.00	FA
36. possible pref transfer to IDORF (u)	0.00	73,000.00		36,500.00	FA
37. possible fraudulent transfer to Craig Abraham (u)	0.00	22,500.00		22,500.00	FA

	Gross Value of Remaining Assets
TOTALS (Excluding Unknown Values)	\$530,519.23
	\$107,293.50
	\$61,543.50
	\$0.00
	(Total Dollar Amount in Column 6)

Atty Lam hired for litigation; non-exempt assets not meaningful; settlements approved; need tax returns prepared after funds received

Exhibit 8

RE PROP # 34 -- USTee settlement with Dbr atty RE atty fees
RE PROP # 35 -- HHG itemized on Court's ORder of 12.18.24 -- high-dollar, large items cost more to remove/detach, move, clean/preserve, store, sell ...[old piano and hot tub in frigid January]
RE PROP # 36 -- pre-pet pmts to IDORF; settlement Motion 021425 [dkt 70]
RE PROP # 37 -- transfer of interest in real estate

Initial Projected Date of Final Report (TFR): 04/30/2025

Current Projected Date of Final Report (TFR): 08/29/2025

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 24-00638

Case Name: Kevin George Smith
 Sarah Beth Smith

Taxpayer ID No: XX-XXX4718

For Period Ending: 11/17/2025

Trustee Name: Renee K. Hanrahan

Bank Name: Axos Bank

Account Number/CD#: XXXXXX0569

Checking

Blanket Bond (per case limit): \$23,400,000.00

Separate Bond (if applicable):

Exhibit 9

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
09/11/24	34	Peiffer Law Office, PC PO BOx 11425 Cedar Rapids IA 52410-1425	settlement pursuant to Ct Order dkt 32	1249-000	\$2,543.50		\$2,543.50
04/03/25	37	Craig Abraham 1528 1st Ave Unit A Coralville IA 52241	settlement preference recovery/settlement	1241-000	\$22,500.00		\$25,043.50
04/03/25	36	Treasure of State of Iowa	settlement proceeds of preference settlement	1241-000	\$36,500.00		\$61,543.50
05/01/25		Axos Bank	Bank Service Fee under 11 U.S.C. § 330(a)(1)(B), 503(b) (1), and 507(a)(2)	2600-000		\$61.56	\$61,481.94
08/18/25	7001	Renee K. Hanrahan RENEE K. HANRAHAN, TRUSTEE PO BOX 1088 CEDAR RAPIDS, IA 52406-1088	Final distribution creditor account # representing a payment of 100.00% per court order.	2100-000		\$6,327.18	\$55,154.76
08/18/25	7002	Renee K. Hanrahan RENEE K. HANRAHAN, TRUSTEE PO BOX 1088 CEDAR RAPIDS, IA 52406-1088	Final distribution creditor account # representing a payment of 100.00% per court order.	2200-000		\$93.07	\$55,061.69
08/18/25	7003	Clerk US Bankruptcy Court United States Bankruptcy Court Northern District of Iowa 111 Seventh Avenue SE Box 15 Cedar Rapids IA 52401-2101	Final distribution creditor account # representing a payment of 100.00% per court order.	2700-000		\$350.00	\$54,711.69
08/18/25	7004	ERIC W. LAM Simmons Perrine Moyer Bergman 115 Third Street SE, Ste 1200 Cedar Rapids, IA 52401	Final distribution creditor account # representing a payment of 100.00% per court order.	3210-000		\$12,045.00	\$42,666.69
08/18/25	7005	ERIC W. LAM Simmons Perrine Moyer Bergman 115 Third Street SE, Ste 1200 Cedar Rapids, IA 52401	Final distribution creditor account # representing a payment of 100.00% per court order.	3210-000		\$7,425.00	\$35,241.69
08/18/25	7006	David Koch 2750 First Ave NE Suite 420 Cedar Rapids IA 52402	Final distribution creditor account # representing a payment of 100.00% per court order.	3410-000		\$1,200.00	\$34,041.69

Page Subtotals:

\$61,543.50

\$27,501.81

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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 24-00638

Case Name: Kevin George Smith
 Sarah Beth Smith

Taxpayer ID No: XX-XXX4718

For Period Ending: 11/17/2025

Trustee Name: Renee K. Hanrahan

Bank Name: Axos Bank

Account Number/CD#: XXXXXX0569

Checking

Blanket Bond (per case limit): \$23,400,000.00

Separate Bond (if applicable):

Exhibit 9

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
08/18/25	7007	Iowa Department Of Revenue Office Of The Attorney General Of Iowa Attn: Bankruptcy Unit 1305 E Walnut Des Moines, Ia 50319	Final distribution to claim 13 creditor account # representing a payment of 93.26% per court order.	5800-000		\$34,041.69	\$0.00
08/26/25	7004	ERIC W. LAM Simmons Perrine Moyer Bergman 115 Third Street SE, Ste 1200 Cedar Rapids, IA 52401	Final distribution creditor account # representing a payment of 100.00% per court order. Reversal banking error; new check issued per AXOS Bank directive	3210-000		(\$12,045.00)	\$12,045.00
08/26/25	7005	ERIC W. LAM Simmons Perrine Moyer Bergman 115 Third Street SE, Ste 1200 Cedar Rapids, IA 52401	Final distribution creditor account # representing a payment of 100.00% per court order. Reversal banking error; new check issued per AXOS Bank directive	3210-000		(\$7,425.00)	\$19,470.00
09/25/25	7008	ERIC W. LAM 115 Third Street SE, Ste 1200 Cedar Rapids, IA 52401	Admin Exp	3210-000		\$7,425.00	\$12,045.00
09/25/25	7009	ERIC W. LAM 115 Third Street SE, Ste 1200 Cedar Rapids, IA 52401	Admin Exp	3210-000		\$12,045.00	\$0.00

COLUMN TOTALS	\$61,543.50	\$61,543.50
Less: Bank Transfers/CD's	\$0.00	\$0.00
Subtotal	\$61,543.50	\$61,543.50
Less: Payments to Debtors	\$0.00	\$0.00
Net	\$61,543.50	\$61,543.50

Page Subtotals: \$0.00 \$34,041.69

Exhibit 9

		TOTAL OF ALL ACCOUNTS		
		NET DEPOSITS	DISBURSEMENTS	ACCOUNT BALANCE
XXXXXX0569 - Checking		\$61,543.50	\$61,543.50	\$0.00
		\$61,543.50	\$61,543.50	\$0.00
		(Excludes account transfers)	(Excludes payments to debtors)	Total Funds on Hand
Total Allocation Receipts:		\$0.00		
Total Net Deposits:		\$61,543.50		
Total Gross Receipts:		\$61,543.50		

Page Subtotals:	\$0.00	\$0.00
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